

Acorns2Trees SCIO

Scotland · Charity number SC050580

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-11-18
Register	View on the OSCR register

Contact

Address	c/o Brodies LLP Capital Square 58 Morrison Street Edinburgh EH3 8BP
Website	www.acorns2trees.com

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: Acorns2Trees is a philanthropic charitable trust set up and funded by William and Fiona Gordon. Acorns2Trees has 2 main areas of interest - (1) encouraging and supporting community enterprise and (2) the integration of adults with learning disabilities, and in particular economic integration - and the vast majority of our investments focus on progressing these twin objectives. Acorns2Trees does not have an open application process, but rather seeks to establish and build relationships with key organisations operating within these fields of activity.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 7.1 The SCIO will promote, advance and further its Charitable purposes in Clause 7.3 by operating as a 'grant giving' charity which will support financially and otherwise charities and others established to:- 7.1.1 support the mobilisation and integration of children and adults with additional support needs into daily living in the community and assist in their development. 7.1.2 support the education and development in any way whatsoever of children and adults with additional support needs in the community. and 7.1.3 provide training and employment opportunities to children and adults with additional support needs. 7.2 The primary focus is set out clause 7.1. However, the Trustees may use their discretion from time to time to distribute grants in furtherance of the wider charitable purposes set out in clause 7.3 below. 7.3 For the purposes of the 2005 Act the following charitable purposes are (i) particularly relevant and (ii) are the

charitable purposes identified as applicable from section 7 of the 2005 Act:- 7.3.1 the advancement of education. 7.3.2 the advancement of citizenship or community development. 7.3.3 the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. 7.3.4 the relief of unemployment. and 7.3.5 any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	1
2025-03-31	£625,658	£1,436,642	-	1
2024-03-31	£142,628	£168,943	-	0
2023-03-31	£1,062,500	£1,325,488	-	0
2022-03-31	£1,563,038	£987,690	-	0

Accounts

ACORNS2TREES
(a Scottish Charitable Incorporated Organisation)

REPORT AND AUDITED ACCOUNTS

YEAR ENDED 31 MARCH 2025

Charity number: SC050580

ACORNS2TREES

I N D E X

Year ended 31 March 2025

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ACORNS2TREES

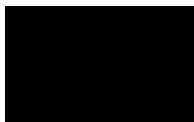
GENERAL INFORMATION

Year ended 31 March 2025

Date of Incorporation 18 November 2020

Charity number SC050580

Trustees



Charity address Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

Bankers Coutts & Co
440 Strand
London
WC2R 0QS

Auditor Dixon Wilson Audit Services LLP
22 Chancery Lane
London
WC2A 1LS

ACORNS2TREES

TRUSTEES' ANNUAL REPORT

Year ended 31 March 2025

The Trustees present their annual report and accounts for the year ended 31 March 2025. The accounts comply with current statutory requirements and are in compliance with the relevant provisions of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The report should be read in conjunction with the general information provided on page 2.

Administrative information

Acorns2Trees is a Scottish Charitable Incorporated Organisation (SCIO) registered with the Scottish Charity Regulator, registration number SC050580.

It is governed by its Constitution dated 18 November 2020.

Structure, governance and management

The Trustees who have served during the year are those shown on page 2.

Acorns2Trees is governed by a board of Trustees who meet bi-monthly to discuss the charity's strategy, including grant making. The board currently consists of three Trustees listed on page 2. New members of this board will be selected and appointed by existing Trustees.

Objectives and activities for the public benefit

Acorns2Trees is a grant giving charity which has been funded by Mr and Mrs W. G. Gordon, who are also trustees of the charity. The charity has established its grant making policy to achieve its objectives for public benefit.

The charity's two main objectives are (1) to support the meaningful integration of adults with learning disabilities into mainstream society, and (2) to enable community development and community enterprise in Scotland.

Public benefit

The Trustees consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in section 8 of the Charities and Trustee Investment (Scotland) Act 2005.

Achievements and performance

The total amount of grants paid in this financial year was £873,758 (2024 - £892,186). The Trustees expect to continue to make similar grants and donations in the future.

During the year the Trustees awarded grants to, Down's Syndrome Scotland, Glenboig Development Trust, Inverclyde Community Development Trust, Twechar Community Action, amongst others and continues to support the Development Trust Association Scotland, Enable Scotland, and the Scottish Community Alliance.

The full list of charities that were awarded grants this year totalling £1,390,840 (2024 - £271,305) is given in note 4 to the financial statements.

Beith Community Development Trust

Beith Community Development Trust exists to help and support its surrounding communities in Garnock Valley through projects that cater to the needs of local neighbourhoods. A grant of £26,568 was awarded over two years, to help support the creation of their work placement programme.

ACORNS2TREES

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2025

Development Trusts Association Scotland

Development Trusts Association Scotland (DTAS) is a membership organisation which uses its expertise to inform, support and represent this network of development trusts, facilitating the sharing of knowledge and expertise and encouraging mutualism and co-operation. Acorns2Trees has provided a mix of generic and more specific financial support to ensure DTAS and the community development trust movement maintains momentum.

Grants awarded to DTAS in the year include funding their democratic finance programme, which aims to support communities in driving local economic transformation. DTAS was awarded £294,058 for this project over three years.

Acorns2Trees continues to fund the Green Shoots programme, with a further £240,000 awarded over two years. The programme provides funding for DTAS member organisations when unplanned situations arise which the organisation does not have a budget for, including unexpected legal fees, VAT advice and expert HR advice. Acorns2Trees also continues to fund their Research and Insights team, with a further grant of £24,750 awarded. A new grant of £30,050 was awarded to DTAS for their Crisis and Lifeboat support service, and another £10,000 was awarded for a Workplace Wellbeing support service.

Down's Syndrome Scotland

Down's Syndrome Scotland is dedicated to supporting individuals with Down's syndrome and their families across Scotland, providing resources, groups and activities to help those affected reach their full potential. Acorns2Trees agreed to provide £159,363 over three years to fund their inclusive employment programme, 'Ready, Willing and Able'. This programme aims to break down barriers and upskill employees to change low employment rates for adults with Down's Syndrome in Scotland.

Dunblane Development Trust

Dunblane Development Trust is a community-led charity that works to improve community in Dunblane, through creating connections and fostering enterprise. Dunblane Development Trust offers opportunities for members to volunteer and for vulnerable communities to make connections. Acorns2Trees awarded a grant of £3,500 to help fund improvements to the Giving Tree charity shop.

Enable Scotland

Enable Scotland champions the rights of disabled people to gain sustainable work and support employers to realise the benefits of an inclusive workplace. Acorns2Trees has previously funded Enable Scotland to support their Campaign Manager and associated campaign costs. Acorns2Trees continues to do so, awarding a grant of £102,450 to contribute to a Campaign and Activism Lead, and awarded a further grant of up to £69,458 for campaign costs. Additionally, as a one-off donation, Acorns2Trees provided Enable Scotland with £5,000 for the sponsorship of their 70th anniversary event.

Glenboig Development Trust

Glenboig Development Trust aims to improve the health and wellbeing, wealth, economy and the environment of its community and surrounding settlements. Acorns2Trees continues to fund their Horizons project which provides a safe environment for teenagers and young adults to learn social skills and have access to new opportunities to build self-confidence, social self-awareness and friendship, and have granted a further £77,892.

ACORNS2TREES

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2025

Inverclyde Community Development Trust

Inverclyde Community Development Trust (Inverclyde CDT) focuses on empowering communities and enhances well-being through providing training, opportunities and services. Acorns2Trees has provided a grant of £149,343 payable over three years to Inverclyde CDT to help fund two new positions, a project supervisor role and a marketing role. Once recruited, these staff members will help to progress their Growing Together project, which aims to provide work placements to young individuals with complex needs.

Morton In the Community

Morton In the Community provides a diverse range of programmes, focusing on the areas of sports, employability, education and health. Acorns2Trees offered Morton in the Community a grant of £19,408 towards their Life Skills Café project. The Life Skills café looks to support young people with learning disabilities transition into the world of work

Scottish Community Alliance

Scottish Community Alliance brings together national networks representing Scotland's diverse community sector. It supports community empowerment and encourages collaboration within Scotland. In 2023, Acorns2Trees awarded Scottish Community Alliance a grant to fund the employment of a partnership manager. This year, Acorns2Trees have awarded a supplementary grant to continue funding this position.

Twechar Community Action

Twechar Community Action provides community-led services and activities focused on enhancing health, wellbeing, and social inclusion within the local area. Acorns2Trees awarded the organisation a grant of £150,000, payable over four years, to support its 'Learning Together' project. This initiative aims to create a safe environment where individuals with additional support needs can engage in volunteering.

University of Glasgow

Acorns2Trees were approached by the University of Glasgow to make a one-off donation to help fund an end of life research book. Acorns2Trees agreed to make a donation and paid £4,000 to the University of Glasgow within the year.

Financing

The charity received donations of £500,000 (2024 - £100,000) during the year. Shortly after the year end, the charity received an additional donation of £924,207.

The charity received repayment interest of £658 (2024: £17,628) during the year, arising on a claim for Gift Aid from HMRC.

The balance of the reserves at 31 March 2025 was £(667,567) (2024 - £143,417).

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to manage the exposure to the major risks.

The Trustees will also take account of donations anticipated to be received by the charity, where they have a good degree of confidence that such amounts will be received, over the forthcoming year to ensure that it is able to meet its outstanding commitments. It is not the Trustees' policy to over-distribute income.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

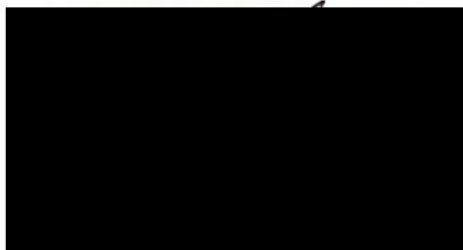
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustee(s) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees



Opinion

We have audited the financial statements of Acorns2Trees (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, the statement of cash flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a year of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether the other information is materially inconsistent with the financial statements or

Year ended 31 March 2025

our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 6, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Year ended 31 March 2025

We gained an understanding of the legal and regulatory framework applicable to the charity by considering, amongst other things, the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the assessed level of risk, but recognised that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by management that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Dixon Wilson Audit Services LLP, Statutory Auditor
22 Chancery Lane
London
WC2A 1LS

Date:..... 2 January 2026

Dixon Wilson Audit Services LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act.

ACORNS2TREES**STATEMENT OF FINANCIAL ACTIVITIES****Year ended 31 March 2025**

	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income:			
Donations and legacies		625,000	125,000
Interest		658	17,628
Total income	2	<u>625,658</u>	<u>142,628</u>
Expenditure on:			
Charitable activities	3	<u>(1,436,642)</u>	<u>(311,571)</u>
Total expenditure		<u>(1,436,642)</u>	<u>(311,571)</u>
Net expenditure		<u>(810,984)</u>	<u>(168,943)</u>
Net movement in funds		<u>(810,984)</u>	<u>(168,943)</u>
Total funds brought forward		143,417	312,360
Total funds carried forward		<u>(667,567)</u>	<u>143,417</u>

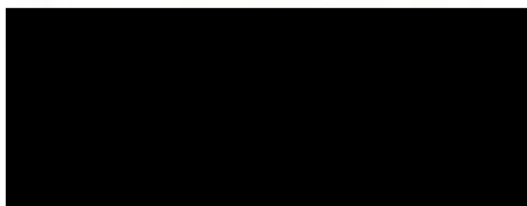
The Statement of Financial Activities includes all gains and losses for the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

At 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	5	125,356	25,000
Cash at bank		225,502	608,618
		<u>350,858</u>	<u>633,618</u>
Creditors: amounts falling due within one year	6	(672,738)	(366,281)
Net current (liabilities)/assets		<u>(321,880)</u>	<u>267,337</u>
Creditors: amounts falling due after one year	7	(345,687)	(123,920)
Net (liabilities)/assets		<u>(667,567)</u>	<u>143,417</u>
 Total funds of the charity:			
Unrestricted income funds		(667,567)	143,417
Total		<u>(667,567)</u>	<u>143,417</u>

The accounts on pages 10 to 17 were approved by the board of Trustees on 30.12.2025 and were signed on its behalf by:



ACORNS2TREES**S T A T E M E N T O F C A S H F L O W S****Year ended 31 March 2025**

	2025	2024
	£	£
Net movement in funds	(810,984)	(168,943)
Increase/(decrease) in creditors	528,224	(619,265)
(Increase)/decrease in debtors	(100,355)	500,000
Net cash used in operating activities	<u>(383,116)</u>	<u>(288,208)</u>
Change in cash and cash equivalents	(383,116)	(288,208)
Cash and cash equivalents brought forward	608,618	896,826
Cash and cash equivalents carried forward	<u>225,502</u>	<u>608,618</u>

Year ended 31 March 2025

1. Accounting policies

The principal accounting policies adopted, judgement and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees acknowledge that the balance of the Charity's unrestricted funds was negative at the year-end, however they have a good degree of confidence that Mr and Mrs Gordon will continue to fund the Charity so that it can meet its outstanding commitments.

(b) Fund accounting policy

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

(c) Incoming resources

All income is recognised in the statement of financial activities when charity has entitlement to the income, it is probable that the income will be received, and the amount of income can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest income is accounted for on an accruals basis and is recognised when the charity is notified by HMRC of both the amount and settlement date of the repayment interest.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. This is accrued in full once the grant is formally awarded and the recipient has been notified, creating a valid expectation that the charity will make the payment

(e) Financial instruments

Financial instruments are recognised in the charity's Balance Sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ACORNS2TREES

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2025

Basic financial assets

Basic financial assets, which include receivables and cash at bank, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

(f) Functional and presentation currency

The financial statements are presented in pounds which is the functional currency of the Trust and rounded to the nearest £.

	2025 £	2024 £
2. Income from		
Unrestricted income from donations	500,000	100,000
Gift Aid	125,000	25,000
Interest	658	17,628
	<u>625,658</u>	<u>142,628</u>

3. Analysis of expenditure on charitable activities	£	£
Grants to charitable causes and institutions (note 4)	1,390,840	271,305
Support costs	16,571	14,648
Governance costs	29,231	25,618
	<u>1,436,642</u>	<u>311,571</u>

Analysis of support costs

Site visit fees	250	1,509
Website design fees	8,033	7,844
Office expenses	72	-
Rebranding expenses	7,417	5,295
Stakeholder meeting expenses	299	-
Short film commission costs	500	-
	<u>16,571</u>	<u>14,648</u>

Analysis of governance costs

Accountancy fees	7,800	7,204
Auditor's fees	6,600	654
Independent examiner's fees	-	2,400
Bank charges	31	24
Trustees' remuneration	14,800	14,400
Legal Fees	-	1,860
Registration of trademark	-	(924)
	<u>29,231</u>	<u>25,618</u>

ACORNS2TREES**NOTES TO THE FINANCIAL STATEMENTS****Year ended 31 March 2025**

	2025	2024
	£	£
4. Grants and donations		
Beith Community Development Trust	26,568	-
Borders Clan	-	2,500
Boyndie Trust	-	34,775
Bridgend Farmhouse	-	150,000
Development Trust Association Scotland	598,858	30,550
Down's Syndrome Scotland	159,363	-
Dunblane Development Trust	3,500	-
Enable Scotland	176,908	(6,520)
Fly Cup Catering	-	30,000
Glenboig Development Trust	77,892	-
Inverclyde Community Development Trust	149,343	-
Morton In the Community	19,408	-
Mull and Iona Community Trust	-	40,000
Scottish Community Alliance	25,000	(10,000)
Twechar Community Action	150,000	-
University of Glasgow	4,000	-
	<u>1,390,840</u>	<u>271,305</u>
5. Debtors		
	£	£
Gift Aid	125,000	25,000
Other debtors	356	-
	<u>125,356</u>	<u>25,000</u>
6. Creditors: amounts falling due within one year		
	£	£
Accruals	16,200	7,930
Grants and donations payable	647,538	352,223
Other creditors	9,000	6,128
	<u>672,738</u>	<u>366,281</u>
7. Creditors: amounts falling due after one year		
	£	£
Grants and donations payable	345,687	123,920
	<u>345,687</u>	<u>123,920</u>

Year ended 31 March 2025

8. Trustees' remuneration and related party transactions

██████ received remuneration of £14,800 (2024 - £14,400) during the year for services provided to the charity. During the year, ██████ had Trustees' expenses reimbursed totalling £72 (2024 - £126) relating to an office site visit. No other Trustees received remuneration or reimbursements during the year (2024 – nil).

The remuneration and reimbursement of expenses were made under the authority of clause 9.3.1 of the charity's governing document, which permits the reasonable and proper remuneration of trustees for services provided to the charity.

The charity had no staff during the year (2024 – nil).

During the year, donations of £500,000 (2024 - £100,000) were received from one (2024 – one) of the Trustees.

9. Taxation

Acorns2Trees is a registered charity and as such is exempt from tax on its income to the extent this is applied for charitable purposes.

10. Analysis of funds

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Analysis of fund movements				
Unrestricted fund	143,417	625,658	(1,436,642)	(667,567)

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Analysis of fund movements – prior year				
Unrestricted fund	312,360	142,628	(311,571)	143,417

The above funds are explained further in the accounting policy on page 12.

Analysis of funds between net assets

	Net assets £	Total £
Unrestricted fund	(667,567)	(667,567)
Total funds	(667,567)	(667,567)

11. Post balance sheet events

Subsequent to the reporting period, on 2 April 2025, a trustee transferred investments with a market value of £924,207 to the charity. The transfer was made after the year-end and therefore has not been recognised in the financial statements for the year ended 31 March 2025.